		FOR OHF USE					

LL1

2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0027987

Facility Name: FAIRHAVEN CHRISTIAN RETIREMENT CENTER

Address: 3470 N. ALPINE RD. (Number) ROCKFORD (City) 61114 (Zip Code)

County: WINNEBAGO

Telephone Number: (815)877-1441 **Fax #** (815)877-2040

IDPA ID Number: 36-2606227001

Date of Initial License for Current Owners: 03/01/68

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code 501(C)(3)			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: JEFF REIERSON **Telephone Number:** (815) 877-1441 X305

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2001 to 12/31/2001 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) GARY E. LARSON
(Title) EXECUTIVE DIRECTOR

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	96	Intermediate (ICF)	96	35,040	3
4		Intermediate/DD			4
5	158	Sheltered Care (SC)	135	49,275	5
6		ICF/DD 16 or Less			6
7	254	TOTALS	231	84,315	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	9,116	22,004		31,120	10
11	ICF/DD					11
12	SC		28,515		28,515	12
13	DD 16 OR LESS					13
14	TOTALS	9,116	50,519		59,635	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 70.73%

D. How many bed-hold days during this year were paid by Public Aid?
21 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 03/01/1968

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [X] If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/01 Fiscal Year: 12/31/01

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT (# 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	A. General Services											
1	Dietary	585,508	49,353	12,566	647,427		647,427		647,427			1
2	Food Purchase		447,440		447,440	(9,706)	437,734	(13,032)	424,702			2
3	Housekeeping	233,086	63,254	4,803	301,143		301,143		301,143			3
4	Laundry	126,374	26,031	2,161	154,566		154,566		154,566			4
5	Heat and Other Utilities			301,543	301,543	(5,000)	296,543	(18,237)	278,306			5
6	Maintenance	251,426	31,119	199,041	481,586		481,586		481,586			6
7	Other (specify):*			51,618	51,618		51,618		51,618			7
8	**TOTAL General Services**	1,196,394	617,197	571,732	2,385,323	(14,706)	2,370,617	(31,269)	2,339,348			8
	B. Health Care and Programs											
9	Medical Director			15,600	15,600		15,600		15,600			9
10	Nursing and Medical Records	2,385,673	108,616	104,154	2,598,443		2,598,443		2,598,443			10
10a	Therapy			863	863		863		863			10a
11	Activities	86,809	4,936	2,301	94,046		94,046		94,046			11
12	Social Services	37,887		611	38,498		38,498		38,498			12
13	Nurse Aide Training											13
14	Program Transportation			5,064	5,064		5,064	(1,013)	4,051			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,510,369	113,552	128,593	2,752,514		2,752,514	(1,013)	2,751,501			16
	C. General Administration											
17	Administrative	237,094			237,094		237,094		237,094			17
18	Directors Fees											18
19	Professional Services			69,127	69,127	(12,645)	56,482		56,482			19
20	Dues, Fees, Subscriptions & Promotions			43,712	43,712	1,108	44,820	(27,472)	17,348			20
21	Clerical & General Office Expenses	103,511	27,034	21,618	152,163		152,163	(1,547)	150,616			21
22	Employee Benefits & Payroll Taxes			764,941	764,941	21,243	786,184		786,184			22
23	Inservice Training & Education											23
24	Travel and Seminar			15,157	15,157		15,157	(8,247)	6,910			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			37,893	37,893	(13,000)	24,893	(1,311)	23,582			26
27	Other (specify):*			6,217	6,217		6,217	(6,217)				27
28	**TOTAL General Administration**	340,605	27,034	958,665	1,326,304	(3,294)	1,323,010	(44,794)	1,278,216			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,047,368	757,783	1,658,990	6,464,141	(18,000)	6,446,141	(77,076)	6,369,065			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER #0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			466,408	466,408	(4,534)	461,874	(111,623)	350,251			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			71,060	71,060		71,060	(71,060)				32
33	Real Estate Taxes			206,884	206,884		206,884	(206,884)				33
34	Rent-Facility & Grounds							(11,011)	(11,011)			34
35	Rent-Equipment & Vehicles			921	921		921		921			35
36	Other (specify):* **Amor.Bond Cost**			12,448	12,448		12,448		12,448			36
37	**TOTAL Ownership**			757,721	757,721	(4,534)	753,187	(400,578)	352,609			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops					5,000	5,000		5,000			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			52,560	52,560		52,560		52,560			42
43	Other (specify):*		764	745,316	746,080	17,534	763,614		763,614			43
44	**TOTAL Special Cost Centers**		764	797,876	798,640	22,534	821,174		821,174			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,047,368	758,547	3,214,587	8,020,502		8,020,502	(477,654)	7,542,848			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(13,032)	Line 2		4
5	Telephone, TV & Radio in Resident Rooms	(18,237)	Line 5		5
6	Rented Facility Space	(11,011)	Line 34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(8,138)	Line 32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(62,922)	Line 32		14
15	Non-Care Related Owner's Transactions	(111,623)	Line 30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(8,247)	Line 24		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(2,400)	Line 27		24
25	Fund Raising, Advertising and Promotional	(27,472)	Line 20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(1,547)	Line 21		28
29	Other-Attach Schedule LINES 14,26,27,33	(213,025)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (477,654)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (477,654)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops	X		5,000	Line 5	41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule Dup.Ins.	X		13,000	Line 26	45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$ 18,000		47

STATE OF ILLINOIS

FAIRHAVEN CHRISTIAN RETIREMENT CENTER

ID# 0027987

Report Period Beginning: 01/01/2001

Ending: 12/31/2001

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Gas for non-care vehicles	$ (1,013)	14	1
2	Insurance for non-care vehicles	(1,311)	26	2
3	Flowers & decorations, miscellaneous	(3,817)	27	3
4	Real Estate Taxes - Main Building	(206,884)	33	4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(213,025)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(1,013)	0	0	0	0	0	0	0	0	0	0	(1,013)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(1,013)	0	0	0	0	0	0	0	0	0	0	(1,013)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(1,311)	0	0	0	0	0	0	0	0	0	0	(1,311)	26
27	Other (specify):*	(3,817)	0	0	0	0	0	0	0	0	0	0	(3,817)	27
28	**TOTAL General Administration**	(5,128)	0	0	0	0	0	0	0	0	0	0	(5,128)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(6,141)	0	0	0	0	0	0	0	0	0	0	(6,141)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **FAIRHAVEN CHRISTIAN RETIREMENT CENTER** **#** **0027987** **Report Period Beginning:** **01/01/2001** **Ending:** **12/31/2001**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	(206,884)	0	0	0	0	0	0	0	0	0	0	(206,884)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(206,884)	0	0	0	0	0	0	0	0	0	0	(206,884)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(213,025)	0	0	0	0	0	0	0	0	0	0	(213,025)	45

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
NONE						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V				$			$	$	1
2	V									2
3	V									3
4	V									4
5	V									5
6	V									6
7	V									7
8	V									8
9	V									9
10	V									10
11	V									11
12	V									12
13	V									13
14	Total				$			$	$ *	14

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	NONE								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 2/31/2001

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		NONE				$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	AMCORE Bank-Line of Credit	X		Operating Expenses	None	5/7/01	500,000	100,000	5/7/02	0.0475	4,559	6
7												7
8												8
9	TOTAL Facility Related						$ 500,000	$ 100,000			$ 4,559	9
	B. Non-Facility Related*											
10	City of Rockford Bonds		X	Construction	None	2/22/00	2,500,000	2,360,000	2/01/2013	0.0306	66,501	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related				None		$ 2,500,000	$ 2,360,000			$ 66,501	14
15	TOTALS (line 9+line14)						$ 3,000,000	$ 2,460,000			$ 71,060	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 **Report Period Beginning:** 01/01/2001 **Ending:** 12/31/2001

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report.	*Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 390,080	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 388,614	2
3. Under or (over) accrual (line 2 minus line 1).		$ (1,466)	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 399,011	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ * 0.00	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1996	406,785	8
	1997	375,246	9
	1998	380,827	10
	1999	378,723	11
	2000	388,614	12

*** Since the nursing home portion of our facility is exempt from real estate taxes, all other tax related to the main building would not be allowable and is therefore, adjusted out of the total costs on this report.**

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME FAIRHAVEN CHRISTIAN RETIREMENT CENTER COUNTY WINNEBAGO

FACILITY IDPH LICENSE NUMBER 0027987

CONTACT PERSON REGARDING THIS REPORT Jeff Reierson

TELEPHONE (815) 877-1441 FAX #: (815) 877-2040

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	152B028B	Main Building	$ 205,711.00	$ none
2.	152B030	3488 N. Alpine	$ 6,994.00	$ none
3.	152B051	Land by Alpine	$ 385.00	$ none
4.	149C081B	Verde Lane	$ 78.00	$ none
5.	149C052, 053, 054	Rolling Meadow/Terrace View Dup.	$ 246,522.00	$ none
6.	152B031	Garden Lane Duplexes	$ 39,052.00	$ none
7.	152B152, 153, 154, 155, 156	Garden Lane Duplexes	$ 24,977.00	$ none
8.	152B157, 158, 159, 161, 162	Garden Lane Duplexes	$ 27,500.00	$ none
9.			$	$
10.	SEE ATTACHED PAGE 10B FOR	EXPLANATION	$	$
		TOTALS	$ 551,219.00	$ none

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 159,494 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

NONE

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Main Building	871,200	1965	$ 62,304	1
2					2
3	TOTALS	871,200		$ 62,304	3

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	94		1967	1967	$ 1,115,078	$ 27,041	40	$ 27,041	$	$ 939,120	4
5	76		1973	1973	1,051,996	26,186	40	26,186		750,836	5
6	20		1975	1975	255,191	5,843	20-40	5,843		176,299	6
7	41		1979	1979	1,323,223	31,213	40	31,213		779,922	7
8											8
	Improvement Type**										
9	Land improvements			1968	36,138	27	20-40	27		35,934	9
10	Land improvements			1976	16,621	150	20-25	150		16,621	10
11	Laundry wiring-south			1980	31,442		20			31,430	11
12	Parking lot, Health Center sinks, office remodeling			1983	31,504	762	20	762		30,363	12
13	Rec room, air condit., closet doors, Gift Shop remodel			1984	200,604	6,065	20	6,065		185,429	13
14	Install computers, call light system			1985	29,244	165	12-20	165		28,682	14
15	Carpet, Health Center call light system, boiler repair			1986	16,918	434	5-20	434		16,268	15
16	Expansion tank, carpet, light fixt., closet door, windows			1987	14,030	257	5-20	257		13,128	16
17	Fire alarm system, new laundry doors			1988	30,856	761	5-20	761		26,041	17
18	Sliding doors-front entry, water softener			1989	25,488	1,132	10-20	1,132		17,001	18
19	Hot water heater, boiler repair, air condit., exam room			1990	24,368	370	10-20	370		22,113	19
20	Air condit.-2 kitchens, HC computer cab., burner/boiler			1991	44,311	2,830	15-20	2,830		30,674	20
21	Chapel speaker system, burner/boiler, carpeting			1992	27,646	2,492	10-15	2,492		23,674	21
22	Remodel dietary off., a/c coff shop, carpeting,smoke det.			1993	35,136	3,156	10-20	3,156		27,822	22
23	Air condit.-laundry, new kitchen/apt, fire alarm			1994	11,134	888	10-20	888		6,661	23
24	Remodel 1st floor hallways, air condit. Compressor			1995	12,896	1,290	5-10	1,290		8,384	24
25	Remodel of 6 rooms			1996	33,302	1,687	5-20	1,687		9,478	25
26	Remodeling of nurses station			1996	8,438	422	20	422		2,321	26
27	Boiler repair and new boiler			1996	5,363	536	10	536		2,948	27
28	Heaters			1996	1,630	163	10	163		897	28
29	New lights			1996	7,499	375	20	375		2,063	29
30	New windows			1996	1,762	88	20	88		484	30
31	Mixing value and cartridge			1996	6,459	646	5-10	646		4,341	31
32	Rehab & conversion of rooms			1997	119,116	4,765	25	4,765		21,441	32
33	Remodel of Rehab dept., identicard door system			1997	37,374	1,937	10-25	1,937		8,717	33
34	Wall heaters,doors & wind.,water heater,chill water sys			1997	18,338	810	10-25	810		3,645	34
35	Roof work, office remodel,clock wiring,shelving,boiler			1997	33,616	1,728	10-25	1,728		9,210	35
36	Fence along Alpine Road			1998	84,198	4,210	20	4,210		14,735	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Blacktop	1998	$ 12,538	$ 627	20	$ 627	$	$ 2,195	37
38	Remodel of Rehab Dept & Breakroom	1998	42,423	1,697	25	1,697		5,940	38
39	Rehab resident rooms	1998	92,743	3,710	25	3,710		12,985	39
40	Rehab offices-Ex dir.,ADON, Maint., Activities	1998	36,208	1,448	25	1,448		5,067	40
41	Rear entrance door, fire protection system	1998	6,051	242	25	242		847	41
42	Rehab Health Ctr., Halls, Storage, Conference room	1998	24,693	988	25	988		3,459	42
43	Rehab coffee shop & gift shop	1998	4,374	175	25	175		613	43
44	Health Ctr. sound system,	1998	4,308	287	15	287		1,005	44
45	Electrical work, heating & air condit.	1998	5,180	207	25	207		725	45
46	Fence and grading	1999	13,566	678	20	678		1,695	46
47	Blacktop, patching, speed bumps	1999	18,220	951	10-20	951		2,377	47
48	Rehab resident rooms	1999	84,948	3,398	25	3,398		8,495	48
49	Rehab maint off., shop, laund room, housekeeping off.	1999	44,768	1,791	25	1,791		4,478	49
50	Health Ctr. Elevator conversion, emerg. Lights	1999	9,806	931	10-20	931		2,328	50
51	Windows, storm doors, boiler room electrical	1999	12,196	518	20-25	518		1,295	51
52	Rehab Health Ctr.-lighting,heat,ceiling panels,flooring	1999	33,716	1,349	25	1,349		3,373	52
53	Rehab Health Ctr.-conf room,util room,activ,air cond	1999	17,993	864	15-25	864		2,159	53
54	Rehab Health Ctr.-soc serv off., 1st floor restroom	1999	4,077	163	25	163		407	54
55	Wanderguard door alarm	1999	530	53	10	53		133	55
56	Remodel-Main office,coffee shop,gift shop	2000	1,110,762	27,769	40	27,769		41,654	56
57	Employee parking lot	2000	96,253	4,813	20	4,813		7,219	57
58	Irrigation system	2000	18,761	938	20	938		1,407	58
59	Beauty shops-1st & 3rd	2000	49,403	1,235	40	1,235		1,853	59
60	Remodel-Maint., Acctg, Activ.,& 2nd fl HC kitchen off.	2000	38,198	1,910	20	1,910		2,865	60
61	Rehab resident rooms	2000	64,544	3,588	10-20	3,588		5,382	61
62	Main entrance doors	2000	10,535	527	20	527		790	62
63	Roof repairs,elevator room repairs,electric,phone,comp.	2000	35,305	2,299	10-20	2,299		3,448	63
64	Back flow system	2000	65,706	3,285	20	3,285		4,928	64
65	Smoke barrier upgrade	2000	68,105	1,703	40	1,703		2,554	65
66	Vanity/Tops/Faucets	2001	8,998	300	15	300		300	66
67	Recaulk-main entrance/main dining/S&W wings perimeters	2001	15,040	752	10	752		752	67
68	Signage, OSHA modifications,HVAC modifications	2001	16,911	437	15-25	437		437	68
69	2nd floor remodeling-ceiling,sprinkler,lighting,duct work	2001	48,885	1,188	20-25	1,188		1,188	69
70	TOTAL (lines 4 thru 69)		$ 6,806,663	$ 199,250		$ 199,250	$	$ 3,381,035	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 6,806,663	$ 199,250		$ 199,250	$	$ 3,381,035	1
2	Rehab resident rooms,countertop,locks	2001	30,992	775	20	775		775	2
3	Miscell plants,pots,trees,mulch,sprinkler system supplies	2001	8,496	334	5-15	334		334	3
4	Miscell boiler room doors/frames,castings-main,a/c install	2001	4,578	187	10-25	187		187	4
5	Rehab dietary office-elect,fan coil ductwork,door	2001	7,190	180	20	180		180	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 6,857,919	$ 200,726		$ 200,726	$	$ 3,382,511	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTE # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 2,084,030	$ 132,537	$ 132,537	$	5-20 yrs.	$ 1,121,506	71
72	Current Year Purchases	293,519	16,988	16,988		5-20 yrs.	16,988	72
73	Fully Depreciated Assets	(599,435)				5-20 yrs.	(599,435)	73
74								74
75	TOTALS	$ 1,778,114	$ 149,525	$ 149,525	$		$ 539,059	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Van	Ford-1994	1994	$ 32,515	$	$	$	5 yrs.	$ 32,515	76
77										77
78										78
79										79
80	TOTALS			$ 32,515	$	$	$		$ 32,515	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 8,730,852	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 350,251	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 350,251	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,954,085	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Garages-1968-92,Vehicl-1989-2001	$ 189,703	$ 8,787	$ 154,837	86
87	Landscaping equipment-1968-2001	49,439	3,046	39,518	87
88	Duplexes & land improv.-1968-2001	11,479,293	336,593	3,967,524	88
89	E-wing,furn.& land impr-1990-2001	3,429,061	99,624	1,188,282	89
90	Land-Duplexes	411,576			90
91	TOTALS	$ 15,559,072	$ 448,050	$ 5,350,161	91

G. Construction-in-Progress

	Description	Cost	
92	Rehabing of Duplex	$ 2,487	92
93			93
94			94
95		$ 2,487	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: NONE

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ ____ Description: ____
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [X] NO

All nurses aides come to Fairhaven having already completed C.N.A. classes prior to their employment.

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	NONE	hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$		$	$		$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2001 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 58,496	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 347)	205,432		3
4	Supply Inventory (priced at Lwr Cst or Mk)	29,245		4
5	Short-Term Investments			5
6	Prepaid Insurance	20,366		6
7	Other Prepaid Expenses	50,626		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Limited Use Assets	169,816		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 533,981	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	473,880		13
14	Buildings, at Historical Cost	21,561,881		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,812,916		16
17	Accumulated Depreciation (book methods)	(10,021,091)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Bond Clsg Cost(Net)	137,959		22
23	Other(specify): Vehicles	160,792		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 15,126,337	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 15,660,318	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 159,325	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	250,000		29
30	Accrued Salaries Payable	222,579		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	399,011		32
33	Accrued Interest Payable	3,087		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Retirement (403-B)	16,213		36
37	Property Tax Credits Due Residents	225,000		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,275,215	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	2,210,000		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Advance Deposits on Founder's Fees	161,400		43
44	Founder's Fees	5,684,995		44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 8,056,395	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 9,331,610	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 6,328,708	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 15,660,318	$	48

***(See instructions.)**

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 6,176,750	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 6,176,750	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	151,228	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants	37,377	11
12	Expenditures for Specific Purposes	(36,647)	12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 151,958	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 6,328,708	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENT # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 6,380,375	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,380,375	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	5,217	13
14	Non-Patient Meals	24,133	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	11,010	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	95,502	21
22	Laundry	2,763	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 138,625	23
	D. Non-Operating Revenue		
24	Contributions	218,015	24
25	Interest and Other Investment Income***	8,138	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 226,153	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Duplex Income	1,402,696	28
28a	Equipment Rental & Other Income	23,881	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,426,577	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,171,730	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,385,323	31
32	Health Care	2,752,514	32
33	General Administration	1,326,304	33
	B. Capital Expense		
34	Ownership	757,721	34
	C. Ancillary Expense		
35	Special Cost Centers	746,080	35
36	Provider Participation Fee	52,560	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,020,502	40
41	**Income before Income Taxes (line 30 minus line 40)****	151,228	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 151,228	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? YES If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,864	2,080	$ 56,835	$ 27.32	1
2	Assistant Director of Nursing	1,984	2,080	44,986	21.63	2
3	Registered Nurses	23,288	24,894	452,737	18.19	3
4	Licensed Practical Nurses	28,446	30,880	471,542	15.27	4
5	Nurse Aides & Orderlies	103,355	111,234	1,184,341	10.65	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,759	10,610	114,088	10.75	8
9	Activity Director	3,803	4,182	51,516	12.32	9
10	Activity Assistants	3,837	4,169	35,293	8.47	10
11	Social Service Workers	2,013	2,189	37,887	17.31	11
12	Dietician					12
13	Food Service Supervisor	3,879	4,244	84,660	19.95	13
14	Head Cook					14
15	Cook Helpers/Assistants	19,405	21,082	211,705	10.04	15
16	Dishwashers	36,649	38,642	289,143	7.48	16
17	Maintenance Workers	15,906	17,314	251,426	14.52	17
18	Housekeepers	25,520	27,291	233,086	8.54	18
19	Laundry	13,135	14,463	126,374	8.74	19
20	Administrator	1,864	2,080	89,334	42.95	20
21	Assistant Administrator	1,864	2,080	70,163	33.73	21
22	Other Administrative	2,888	3,120	77,597	24.87	22
23	Office Manager					23
24	Clerical	7,295	7,868	103,511	13.16	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	3,128	3,405	61,144	17.96	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	309,882	333,907	$ 4,047,368 *	$ 12.12	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	279	$ 12,566	Line1Col 3	35
36	Medical Director	12	15,600	Line9Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	96	1,397	Line10 C. 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	6	540	Line10a C 3	43
44	Activity Consultant	42	2,301	Line 11 C 3	44
45	Social Service Consultant	11	611	Line 12 C 3	45
46	Other(specify) Wound Care Therapy	7	323	Line 10a C 3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	453	$ 33,338		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	320	$ 10,347	Line 10 C 3	50
51	Licensed Practical Nurses	2,614	69,919	Line 10 C 3	51
52	Nurse Aides	1,160	22,491	Line 10 C 3	52
53	TOTAL (lines 50 - 52)	4,094	$ 102,757		53

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTI # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Gary Larson	Exec. Dir.	0	$ 89,334
Tom Bleed	Administrator	0	70,163
Jeff Reierson	Dir. Of Finance	0	65,597
Norm Collins	Chaplain	0	12,000
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 237,094

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$

C. Professional Services

Vendor/Payee	Type	Amount
ADP	Payroll Services	$ 15,174
AMCORE Bank	Trustee Serv.-403-B Plan	6,291
Bank One	Trustee Serv.-Bond Issue	26,743
BDO Seidman, LLP	Annual Audit Fees	9,625
Cox Bruegge	Atty-Personnel Issues	62
Illinois State Police	Background Checks	1,108
Horizon Healthcare Technoligies	Medical Rec/Acctg Support	2,700
Physicians Immediate Care	Employee Physicals	4,055
Small, Parker & Blossom	3rd Pty Admin-403-B(1st Qtr)	1,191
Williams & McCarthy	Atty-403-B Amendments	1,012
Blackbaud	Contribution Software Supp	1,166
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $2500 attach copy of invoices.)		$ 69,127

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 88,665
Unemployment Compensation Insurance	10,390
FICA Taxes	294,441
Employee Health Insurance	287,883
Employee Meals	9,706
Illinois Municipal Retirement Fund (IMRF)*	
403-B Annuity Exp-Company Match	75,094
Employee Physicals	4,055
Company Appreciation Events	8,468
403-B Annuity Administration-Small,Parker	1,191
403-B Annuity Administration-Amcore	6,291
TOTAL (agree to Schedule V, line 22, col.8)	$ 786,184

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	6,232
Health Care Worker Background Check	1,108
(Indicate # of checks performed 92)	
LSN Membership Fees	7,606
Required Minority Advertising	395
Professional&Business Related Subscrip	1,437
IL CPA Society Dues	270
State Licenses-2-Admin., 1-Dietician	300
Promotional & Advertising Fees	23,015
Less: Public Relations Expense	(9,377)
Non-allowable advertising	(12,265)
Yellow page advertising	(1,373)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 17,348

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$ 0
In-State Travel	1,863
Seminar Expense	5,047
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 6,910

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	NONE		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **NO**

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **Life Services Network(LSN) $7,606**

(3) Did the nursing home make political contributions or payments to a political action organization? **NO** If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **NO** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **8 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **33,087** Line **10(Col.2)**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **52,560**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **NO** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **NONE**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **NO** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **9,706** Has any meal income been offset against related costs? **YES** Indicate the amount. $ **13,032**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **NO** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100%**
d. Have vehicle usage logs been maintained? **YES**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **NO**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **YES**
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **YES**
Firm Name: **BDO Seidman, LLP** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **YES** If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **YES**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A <$2500**
Attach invoices and a summary of services for all architect and appraisal fees.

FAIRHAVEN CHRISTIAN RETIREMENT CENTER

#0027987 1/1/01 - 12/31/01

RECLASSIFICATIONS:

LINE 2	Food purchase	$ (9,706)	Take out cost of meals provided to employees
LINE 5	Heat & other utilities	$ (5,000)	Take out utilities allocable to beauty shop
LINE 19	Professional services	$ (1,108)	Take out background checks
		$ (4,055)	Take out employee exams
		$ (1,191)	Take out 403-B admin. function
		$ (6,291)	Take out 403-B trustee function
		$ (12,645)	
LINE 20	Fees, subscriptions, & promotions	$ 1,108	Add in background checks from line 19
LINE 22	Employee benefits & payroll taxes	$ 9,706	Add in cost of meals from line 2
		$ 4,055	Add in employee exams from line 19
		$ 1,191	Add in 403-B Admin. Function from line 19
		$ 6,291	Add in 403-B Trustee Function from line 19
		$ 21,243	
LINE 26	Insurance-Property & Liability	$ (13,000)	Take out insurance-property for Duplexes
LINE 30	Depreciation	$ (4,534)	Take out additional depreciation relating to Duplexes
LINE 40	Barber & Beauty Shops	$ 5,000	Add in utilities taken out of line 5
LINE 43	Other-Duplexes	$ 13,000	Add in insurance-property from line 26
		$ 4,534	Add in depreciation from line 30
		$ 17,534	
TOTAL		$ -	

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/01-12/31/01

Schedule V p. 3 & 4

LINE 7

Security Services	$ 39,485
Trash Disposal	$ 12,133
	$ 51,618

LINE 36

Amortization of Bond Closing Costs	$ 12,448

LINE 43

Duplexes: Real Estate Taxes	$ 336,124
Depreciation	$ 336,593
Utilities	$ 39,738
Maintenance	$ 37,395
Insurance	$ 13,000
Supplies (Col. 2)	$ 764
	$ 763,614

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/01 - 12/31/01

Sch VI p. 5

LINE 29

Gas for Non-Care Vehicles	$	(1,013)
Insurance for Non-Care Vehicles	$	(1,311)
Flowers & Decorations, Miscellaneous	$	(3,817)
Real Estate Taxes - Main Building	$	(206,884)
	$	(213,025)

LINE 45

Duplex Insurance	$13,000

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/01 - 12/31/01

Sch XVII Income Statement Page 19

E. Other Revenue

Line 28	$	1,402,696	Duplex Monthly Maintenance and Founder's Fee Income
Line 28a	$	4,152	Equipment Rental-Wheelchairs & Gerichairs
	$	19,729	Other Income such as Vending Machine, One-Time Cable Hook-Up, Activities
	$	23,881	

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/01-12/31/01

PAGE 10B 2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

EXPLANATION REGARDING PAGE 10A PARTS B & C:

B. Our tax bills relate to property that is not directly used for nursing home services, such as duplex living and independent living in the main building. None is allocated to the nursing home section since it is exempt from real estate taxes.

C. No tax bills have been attached to this report since all of our company real estate tax has been adjusted out.